**IN THE HIGH COURT OF KERALA AT ERNAKULAM**

**PRESENT :**

**THE HONOURABLE MR. JUSTICE K.BALAKRISHNAN NAIR**

**TUESDAY, THE 20TH MARCH 2007 / 29TH PHALGUNA 1928**

**WP(C).No. 9451 of 2007(A)**
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**PETITIONER:**
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**M/S.KMP TIMBERS & SAWMILLS,P.M ROAD, MUVATTUPUZHA,ERNAKULAM DISTRICT REPRESENTED BY MANAGING PARTNER,K.M.PAREETH.**

**BY ADV. SRI.BOBBY JOHN**
**SRI.P.N.DAMODARAN NAMBOODIRI**

**RESPONDENTS:**
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1. **THE INTELLIGENCE OFFICER,O/O THE INSPECTING ASSISTANT COMMISSIONER (INT.) COMMERCIAL TAXES,KOLLAM.**

2. **THE COMMISSIONER OF COMMERCIAL TAXES, THIRUVANANTHAPURAM.**

**BY SR.GOVT.PLEADER SRI. MOHAMMED RAFIQ**

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 20/03/2007 ALONG WITH WPC.NO.9476 OF 2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:**

**K.BALAKRISHNAN NAIR,J.**

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WP(C)NOS.9451 & 9476 OF 2007

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Judgment

The petitioners in these Writ Petitions challenge the notices issued by the competent authority of the Sales Tax Department, proposing to impose penalty on them. Since, what are under challenge, are only notices, proposing to impose penalty, these Writ Petitions are not maintainable. But, the petitioners apprehend, without affording them a fair and reasonable opportunity to substantiate their case, the penalty orders may be passed. I think, the said apprehension of the petitioners is unfounded. The competent authority shall afford reasonable opportunity to the petitioners to present their case and produce documents and evidence from their side and they shall be further given a fair opportunity of hearing also. Only thereafter, the orders imposing penalty shall be passed. Subject to the above direction, the Writ Petitions are closed without prejudice to the contentions of the petitioners.

20.03.2007 **K.BALAKRISHNAN NAIR,JUDGE**

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